Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) An etching apparatus using a neutral beam comprising: an ion source for extracting and accelerating an ion beam having a predetermined polarity;

a grid having a plurality of grid holes through which the ion beam passes;

a reflector <u>attached to the grid</u>, <u>and</u> having a plurality of reflector passages, the reflector passages communicating with the grid holes such that the ion beam passing through the grid holes is reflected by surfaces of the reflector passages and the ion beam is neutralized into a neutral beam; and

a stage for placing a substrate to be etched in a path of the neutral beam.

- 2. (Previously Presented) The etching apparatus of claim 1, further comprising a retarding grid disposed between the reflector and the stage.
- 3. (Currently Amended) The etching apparatus of claim 1, wherein each reflector passage has a circular section cross-section.
- 4. (Previously Presented) The etching apparatus of claim 1, wherein the grid has a cylindrical shape and the reflector has a cylindrical shape.
- 5. (Previously Presented) The etching apparatus of claim 1, wherein the reflector passages are slanted with respect to an advancing direction of the ion beam so that the ion beam passing through the grid holes and advancing straight is reflected by the surfaces of the reflector passages.
- 6. (Previously Presented) The etching apparatus of claim 5, wherein the reflector passages are non-parallel with a central axis of the reflector.

- 7. (Previously Presented) The etching apparatus of claim 5, wherein the reflector passages are parallel with a central axis of the reflector and the reflector is slantingly connected to the grid.
- 8. (Original) The etching apparatus of claim 1, wherein the ion source is an inductively coupled plasma (ICP) source.
- 9. (Previously Presented) The etching apparatus of claim 1, wherein the reflector is formed of one of a semiconductor substrate, a silicon dioxide substrate, and a metal substrate.
- 10. (Previously Presented) The etching apparatus of claim 5, wherein an angle between a central axis of the reflector passages and the advancing direction of the ion beam is from 5° to 15°.
- 11. (Previously Presented) The etching apparatus of claim 3, wherein the circular section of each reflector passage has a diameter which is equal to or greater than that of its respective grid hole.